



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Jay Bates **Phone #:** (406) 924-2031

(Signature)

(Date)

Chair, Board of Trustees: Lance Voegele

(Signature)

(Date)

County Superintendant Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Cook Family Scholarship	LOCAL		
002	Hodgkiss/Hughes Scholarship	LOCAL		
003	Bacterin Scholarship	LOCAL		
004	Doornbos Scholarship	LOCAL		
005	Michael Hoffman Scholarship	LOCAL		
006	Floyd Coil Memorial Scholarship	LOCAL		
007	Gaming/Other Scholarships	LOCAL		
020	State OTO Indian Education for All	STATE	3650	state
055	Tennis Program Donation	LOCAL		
056	High School Jobs for Montana Graduates (HS-JMG)	STATE		
148	Title II, FY 2008	FEDERAL		
149	Title II , FY 2009	FEDERAL		
201	High School SB348	STATE		
316	Title I A, FY2015-16	FEDERAL		
317	Title I FY2007	FEDERAL		
318	Title I FY2008	FEDERAL		
335	State Career & Vo-Tech FY2014-15	STATE		
336	State Career & Vo-Tech FY2015-16	STATE		
428	Smarter Lunchroom Advisory Council Best Practices Project	LOCAL		
474	Montana-Asthma Education Mini-Grant Program	STATE		
779	IDEA B, FY 2009	FEDERAL		
801	Pre-Employment Transition Services	STATE		
803	GRAMMY Signature Schools Enterprise Award 2016	LOCAL		
805	Graduation Matters Grant	STATE		
806	High School Activity	LOCAL		
807	High School Library	LOCAL		
809	ACT Plus Writing E-Grant (GEAR UP)	STATE		
815	Carl Perkins Grant FY2014-15	STATE		
816	Carl Perkins, FY 2015-16	STATE		
817	Carl Perkins Grant FY2007	STATE		
818	Carl Perkins Grant FY2008	STATE		



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
819	Carl Perkins Grant FY2009	STATE		
850	BEA Student Scholarship	LOCAL		N/A

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	682,125.53	110,287.72	74,772.60	37,985.91
02	Taxes Receivable - Real and Personal (120-149)	66,970.62	10,756.78	911.89	
03	Taxes Receivable - Protested (150-159)	908.40	135.83	11.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	6,750.00	188.00		
07	Inventories (220 & 230)				30,658.21
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	756,754.55	121,368.33	75,696.23	68,644.12
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	67,879.02	10,892.61	923.63	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				30,658.21
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	688,875.53	110,475.72	74,772.60	37,985.91
52	TOTAL FUND BALANCE/EQUITY	688,875.53	110,475.72	74,772.60	68,644.12
53	TOTAL LIABILITIES AND FUND BALANCE	756,754.55	121,368.33	75,696.23	68,644.12

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,416.90	340,345.80	139,738.85	18,434.07
02	Taxes Receivable - Real and Personal (120-149)	78.92			833.44
03	Taxes Receivable - Protested (150-159)	2.12			8.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			23,203.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,497.94	340,345.80	162,941.85	19,276.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	81.04			842.39
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,416.90	340,345.80	162,941.85	18,434.07
52	TOTAL FUND BALANCE/EQUITY	3,416.90	340,345.80	162,941.85	18,434.07
53	TOTAL LIABILITIES AND FUND BALANCE	3,497.94	340,345.80	162,941.85	19,276.46

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	117,754.38		8,111.03	14,932.49
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			240.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	117,754.38		8,351.03	14,932.49
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	117,754.38		8,351.03	14,932.49
52	TOTAL FUND BALANCE/EQUITY	117,754.38		8,351.03	14,932.49
53	TOTAL LIABILITIES AND FUND BALANCE	117,754.38		8,351.03	14,932.49

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	164,769.67	292,170.27		52,602.24
02	Taxes Receivable - Real and Personal (120-149)	2,035.09			9,661.52
03	Taxes Receivable - Protested (150-159)	27.00			163.32
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	166,831.76	292,170.27		62,427.08
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,062.09			9,824.84
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	164,769.67	292,170.27		52,602.24
52	TOTAL FUND BALANCE/EQUITY	164,769.67	292,170.27		52,602.24
53	TOTAL LIABILITIES AND FUND BALANCE	166,831.76	292,170.27		62,427.08

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		195,774.08		
02	Taxes Receivable - Real and Personal (120-149)		4,253.96		
03	Taxes Receivable - Protested (150-159)		64.87		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		200,092.91		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,318.83		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		195,774.08		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		195,774.08		
53	TOTAL LIABILITIES AND FUND BALANCE		200,092.91		

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,249.51			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	275.13			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)	12,000.00			
20	TOTAL ASSETS AND OTHER DEBITS	60,524.64			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)	48,524.64			
50	Invested in Capital Assets, Net of Related Debt	12,000.00			
52	TOTAL FUND BALANCE/EQUITY	60,524.64			
53	TOTAL LIABILITIES AND FUND BALANCE	60,524.64			

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,380,213.05	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			1,380,213.05	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,380,213.05	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,380,213.05	
53	TOTAL LIABILITIES AND FUND BALANCE			1,380,213.05	

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	191,696.22		111,764.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	191,696.22		111,764.02	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	191,696.22		111,764.02	
52	TOTAL FUND BALANCE/EQUITY	191,696.22		111,764.02	
53	TOTAL LIABILITIES AND FUND BALANCE	191,696.22		111,764.02	

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,871,095.47			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	5,871,095.47			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	5,871,095.47			
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	5,871,095.47			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	5,871,095.47			



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	2,152,609.01	1,994,546.41
1112	District Levy - Personal Property	15,167.76	95,694.40
1190	Penalties and Interest on Taxes	5,582.07	4,648.64
1510	Interest Earnings	5,981.33	6,872.91
1900	Other Revenue from Local Sources	55.70	81.49
1981	Summer School Fees	880.00	2,640.00
3110	Direct State Aid	2,667,448.14	2,733,073.10
3111	Quality Educator	182,933.71	197,373.54
3112	At Risk Student	16,680.76	27,442.63
3113	Indian Education For All	17,890.80	18,311.76
3114	American Indian Achievement Gap	3,200.00	4,305.00
3115	State Spec Ed Allowable Cost Pymt to Districts	194,818.72	176,803.20
3116	Data For Achievement	13,155.00	17,540.00
3118	Natural Resource Development	19,008.67	30,683.11
3120	State Guaranteed Tax Base Aid	1,013,242.75	1,054,895.00
3444	State School Block Grant	238,611.72	238,611.72
3446	SB96 Block Grant Reimbursement	23,058.08	0.00
6100	Material Prior Period Revenue Adjustments	34,843.68	-13,925.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,605,167.90	6,589,597.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	2,360,903.12	2,329,194.32
		2XX	Personal Services - Employee Benefits	227,695.17	254,019.50
		3XX	Purchased Professional and Technical Services	1,290.16	10,771.78
		4XX	Purchased Property Services	21,759.50	23,257.85
		5XX	Other Purchased Services	8,913.31	9,673.04
		6XX	Supplies and Materials	217,836.56	135,486.46
		7XX	Property and Equipment Acquisition	19,127.10	0.00
		810	Dues and Fees	562.00	2,022.00
		8XX	Other Expenditures	0.00	1,250.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	192,707.61	170,717.42
		2XX	Personal Services - Employee Benefits	18,117.63	16,853.76
		4XX	Purchased Property Services	200.00	0.00
		5XX	Other Purchased Services	807.12	352.16

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	4,264.68	2,670.86
			810 Dues and Fees	402.72	131.40
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	38,928.67	30,966.40
			2XX Personal Services - Employee Benefits	3,108.04	3,260.60
			3XX Purchased Professional and Technical Services	2,801.74	0.00
			4XX Purchased Property Services	0.00	75.00
			5XX Other Purchased Services	14,421.64	5,703.02
			6XX Supplies and Materials	99,123.00	394.59
			8XX Other Expenditures	0.00	26.70
		222X Educational Media Services			
			1XX Personal Services - Salaries	117,707.96	210,557.09
			2XX Personal Services - Employee Benefits	20,132.61	24,298.76
			3XX Purchased Professional and Technical Services	1,482.75	1,668.00
			4XX Purchased Property Services	4,304.70	9,513.16
			5XX Other Purchased Services	89.69	308.10
			6XX Supplies and Materials	28,626.86	239,740.56
			810 Dues and Fees	185.00	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	59,373.44	55,500.00
			2XX Personal Services - Employee Benefits	5,222.27	425.57
			3XX Purchased Professional and Technical Services	15,884.39	23,697.23
			4XX Purchased Property Services	54.00	0.00
			5XX Other Purchased Services	956.35	1,928.04
			6XX Supplies and Materials	1,745.41	2,161.55
			810 Dues and Fees	0.00	146.10
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	450,800.36	454,616.50
			2XX Personal Services - Employee Benefits	53,568.75	42,051.18
			3XX Purchased Professional and Technical Services	430.48	1,365.00
			5XX Other Purchased Services	3,769.67	7,271.78
			6XX Supplies and Materials	14,343.62	11,591.93
			810 Dues and Fees	960.00	350.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	159,876.48	166,063.77
			2XX Personal Services - Employee Benefits	19,049.79	19,313.82
			3XX Purchased Professional and Technical Services	7,806.61	14,298.46
			4XX Purchased Property Services	408.55	52.50
			5XX Other Purchased Services	18,174.38	76,406.81
			6XX Supplies and Materials	9,131.99	60,146.84
			810 Dues and Fees	0.00	6,381.90
			8XX Other Expenditures	403.27	45.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	432,710.85	428,359.73
		2XX	Personal Services - Employee Benefits	63,531.05	77,381.09
		3XX	Purchased Professional and Technical Services	1,026.76	310.61
		4XX	Purchased Property Services	304,904.44	264,658.51
		5XX	Other Purchased Services	949.75	1,342.82
		6XX	Supplies and Materials	102,732.34	94,058.92
		7XX	Property and Equipment Acquisition	9,511.86	16,095.00
		810	Dues and Fees	97.50	745.20
		8XX	Other Expenditures	217.00	0.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	4,518.57	3,064.66
		2XX	Personal Services - Employee Benefits	305.97	225.84
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	33,354.85	12,400.00
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	292,370.26	323,495.98
		2XX	Personal Services - Employee Benefits	32,798.67	38,686.05
		3XX	Purchased Professional and Technical Services	260.00	234.75
		4XX	Purchased Property Services	1,392.00	318.13
		5XX	Other Purchased Services	18,176.95	242.66
		6XX	Supplies and Materials	12,009.90	12,379.46
		810	Dues and Fees	150.00	0.00
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	55,423.55	46,976.76
		2XX	Personal Services - Employee Benefits	6,671.49	3,493.66
		3XX	Purchased Professional and Technical Services	4,819.05	1,491.75
		5XX	Other Purchased Services	179.41	99.48
		6XX	Supplies and Materials	0.00	503.69
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services	235.80	0.00
		5XX	Other Purchased Services	0.00	1,365.00
		222X	Educational Media Services		
		4XX	Purchased Property Services	90.00	200.00
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	48,993.58	41,166.94
		2XX	Personal Services - Employee Benefits	2,651.45	2,900.74
		6XX	Supplies and Materials	120.00	15.35
		25XX	Support Services - Business		
		3XX	Purchased Professional and Technical Services	27.00	0.00
		6XX	Supplies and Materials	0.00	14.98

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	108.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	1,458.18
			6XX Supplies and Materials	0.00	47.47
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	107.32
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	381,675.95	344,473.25
			2XX Personal Services - Employee Benefits	61,366.57	54,818.36
			3XX Purchased Professional and Technical Services	37.50	0.00
			4XX Purchased Property Services	1,346.12	2,164.24
			5XX Other Purchased Services	165.00	100.00
			6XX Supplies and Materials	62,524.05	34,477.57
			810 Dues and Fees	165.00	0.00
			8XX Other Expenditures	3,350.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	62,175.55	61,827.53
			2XX Personal Services - Employee Benefits	1,378.49	1,421.52
			3XX Purchased Professional and Technical Services	90.00	0.00
			5XX Other Purchased Services	6,644.48	1,921.13
			6XX Supplies and Materials	4,198.90	2,566.76
			810 Dues and Fees	80.00	289.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	169,927.99	180,801.53
			2XX Personal Services - Employee Benefits	2,755.18	3,997.46
			3XX Purchased Professional and Technical Services	14,917.99	1,910.42
			4XX Purchased Property Services	5,464.25	4,079.00
			5XX Other Purchased Services	7,812.45	9,715.21
			6XX Supplies and Materials	63,710.06	59,402.17
			810 Dues and Fees	5,970.00	5,920.00
	910 Food Services				
		31XX Food Services			
			3XX Purchased Professional and Technical Services	100.00	0.00
			6XX Supplies and Materials	7,834.07	3,530.40
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			3XX Purchased Professional and Technical Services	0.00	4,717.40
			6XX Supplies and Materials	0.00	56,272.60



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	5,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,521,378.80</u>	<u>6,640,080.79</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					744,893.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,589,597.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,640,080.79	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	5,533.75	(4b)	-5,533.75
					-5,533.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					688,875.53	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	286,904.89	345,910.84
	1112 District Levy - Personal Property	1,698.50	14,705.31
	1190 Penalties and Interest on Taxes	674.38	623.40
	1410 Individual Transportation Fees	85.20	48.00
	1510 Interest Earnings	62.08	267.63
	1900 Other Revenue from Local Sources	111.00	10.59
	2220 County On-Schedule Trans Reimb	60,417.42	62,998.15
	3210 State On-Schedule Trans Reimb	60,417.43	62,998.17
	3444 State School Block Grant	14,438.36	14,438.36
	3446 SB96 Block Grant Reimbursement	2,649.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		427,458.68	502,000.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		11,874.72	11,100.00
		2XX Personal Services - Employee Benefits		1,045.89	85.05
	25XX Support Services - Business				
		1XX Personal Services - Salaries		43,959.82	53,041.85
		2XX Personal Services - Employee Benefits		5,026.37	5,778.70
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		6,304.88	5,386.71
		6XX Supplies and Materials		407.53	427.96
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		246,330.51	222,165.10
		2XX Personal Services - Employee Benefits		23,147.11	25,693.74
		3XX Purchased Professional and Technical Services		2,484.32	3,651.77
		4XX Purchased Property Services		6,315.06	12,494.21
		5XX Other Purchased Services		2,963.14	3,020.48
		6XX Supplies and Materials		48,830.87	38,335.42
		7XX Property and Equipment Acquisition		2,703.64	1,749.50
		810 Dues and Fees		61.50	38.75
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		0.00	46,694.08
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		7,212.71	8,538.65



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	1,238.74	1,818.22
			6XX Supplies and Materials	38.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				409,945.73	440,020.19

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					48,495.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					502,000.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					440,020.19 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					110,475.72 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,914.19	22,250.39
	1112 District Levy - Personal Property	321.84	1,228.33
	1190 Penalties and Interest on Taxes	105.17	71.30
	1510 Interest Earnings	403.48	512.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,744.68	24,062.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	763.34	3,033.55
			7XX	Property and Equipment Acquisition	22,199.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					22,963.26	3,033.55

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						53,744.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,062.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,033.55 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						74,772.60 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	86.09	486.64	
	1611 National School Lunch Program	130,639.14	116,969.33	
	3220 State Food Services Match	365.07	992.89	
	4550 Federal Child Nutrition	145,403.68	132,194.63	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		276,493.98	250,643.49	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	22,695.27	32,085.92
			2XX Personal Services - Employee Benefits	2,135.09	3,334.19
		31XX Food Services			
			1XX Personal Services - Salaries	78,232.64	101,001.75
			2XX Personal Services - Employee Benefits	12,845.22	12,715.09
			5XX Other Purchased Services	449.85	814.94
			6XX Supplies and Materials	124,283.95	123,105.16
			810 Dues and Fees	125.61	0.00
			8XX Other Expenditures	115.00	1,154.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				240,882.63	274,211.15

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						85,994.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						250,643.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						274,211.15 (3)
Increase/Decrease of Reserve for Inventories						
This Year	30,658.21	Less Last Year	24,440.93	(4a)	6,217.28	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						6,217.28 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,644.12 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	6,272.19	2,477.10	
	1112 District Levy - Personal Property	32.79	192.77	
	1190 Penalties and Interest on Taxes	9.81	5.95	
	1510 Interest Earnings	3.81	20.93	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,318.60	2,696.75	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		150.00	3,416.40
	280 Special Education - Local and State				
	1XXX Instruction				
		5XX Other Purchased Services		2,032.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,182.05	3,416.40

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						4,136.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,696.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,416.40 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,416.90 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,573.44	1,632.05
	2240 County Retirement Distribution	832,338.64	983,277.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		833,912.08	984,909.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	449,169.31	378,820.54
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	30,880.27	27,581.37
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	6,059.96	5,011.92
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	53,725.04	42,466.08
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	11,031.91	10,988.99
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	69,977.75	71,411.32
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	29,992.00	33,123.41
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	62,851.09	61,273.68
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	33,178.52	30,380.35
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	45,637.98	50,384.75
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	8,402.40	6,933.88
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	7,797.14	6,398.13
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	854.54	1,112.88
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	57,967.06	51,734.12



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	9,617.98	9,776.91	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	24,401.61	24,184.49	
	8XX Community Services Programs					
	33XX Community Services					
		2XX	Personal Services - Employee Benefits	57.39	0.00	
	910 Food Services					
	25XX Support Services - Business					
		2XX	Personal Services - Employee Benefits	3,491.41	4,892.99	
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	11,198.40	14,983.48	
	920 Enterprise or Internal Service Programs					
	32XX Enterprise Services					
		2XX	Personal Services - Employee Benefits	9,691.43	9,703.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				925,983.19	841,162.48	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					196,599.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					984,909.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					841,162.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					340,345.80	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
056	High School Jobs for Montana Graduates (HS-JMG)	
	1900 Other Revenue from Local Sources	1,000.00
	3290 State - Other State Grants	1,000.00
148	Title II, FY 2008	
	6100 Material Prior Period Revenue Adjustments	1,478.85
149	Title II, FY 2009	
	6100 Material Prior Period Revenue Adjustments	1,901.97
316	Title I A, FY2015-16	
	6100 Material Prior Period Revenue Adjustments	77.29
317	Title I FY2007	
	6100 Material Prior Period Revenue Adjustments	12.07
318	Title I FY2008	
	6100 Material Prior Period Revenue Adjustments	-1,581.44
336	State Career & Vo-Tech FY2015-16	
	3900 State Career & Technical Ed Entitlement	32,396.00
428	Smarter Lunchroom Advisory Council Best Practices Project	
	1900 Other Revenue from Local Sources	1,000.00
474	Montana-Asthma Education Mini-Grant Program	
	1900 Other Revenue from Local Sources	500.00
779	IDEA B, FY 2009	
	6100 Material Prior Period Revenue Adjustments	11,200.83
801	Pre-Employment Transition Services	
	1900 Other Revenue from Local Sources	31,250.00
803	GRAMMY Signature Schools Enterprise Award 2016	
	1900 Other Revenue from Local Sources	5,500.00
805	Graduation Matters Grant	
	3240 Graduation Matters Montana	4,500.00
806	High School Activity	
	1700 Student Extracurricular Activity Receipts	18,627.68
	1900 Other Revenue from Local Sources	65,821.67
	1920 Contributions/Donations from Private Sources	42,863.00
	6100 Material Prior Period Revenue Adjustments	2,540.09
807	High School Library	
	1900 Other Revenue from Local Sources	1,296.10
809	ACT Plus Writing E-Grant (GEAR UP)	
	1900 Other Revenue from Local Sources	1,151.00
815	Carl Perkins Grant FY2014-15	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	448.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

816 Carl Perkins, FY 2015-16

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	55,647.00
6100 Material Prior Period Revenue Adjustments	-4,105.76

817 Carl Perkins Grant FY2007

6100 Material Prior Period Revenue Adjustments	7,610.32
--	----------

818 Carl Perkins Grant FY2008

6100 Material Prior Period Revenue Adjustments	19,470.22
--	-----------

819 Carl Perkins Grant FY2009

6100 Material Prior Period Revenue Adjustments	-27,644.98
--	------------

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

273,959.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
020	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			1XX Personal Services - Salaries		150.48
			2XX Personal Services - Employee Benefits		25.99
			6XX Supplies and Materials		371.75
			020 Subtotal		<u>548.22</u>
055	Tennis Program Donation				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		3,699.05
			055 Subtotal		<u>3,699.05</u>
056	High School Jobs for Montana Graduates (HS-JMG)				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		166.90
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		103.84
			6XX Supplies and Materials		1,138.22
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		30.00
			056 Subtotal		<u>1,438.96</u>
335	State Career & Vo-Tech FY2014-15				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		2,990.58
			8XX Other Expenditures		720.00
			335 Subtotal		<u>3,710.58</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
336	State Career & Vo-Tech FY2015-16				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			5XX Other Purchased Services		4,737.89
			6XX Supplies and Materials		25,341.54
			8XX Other Expenditures		677.00
			336 Subtotal		30,756.43
428	Smarter Lunchroom Advisory Council Best Practices Project				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		326.00
			428 Subtotal		326.00
474	Montana-Asthma Education Mini-Grant Program				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			6XX Supplies and Materials		144.95
			474 Subtotal		144.95
801	Pre-Employment Transition Services				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,113.28
			2XX Personal Services - Employee Benefits		187.03
			3XX Purchased Professional and Technical Services		370.58
			6XX Supplies and Materials		1,356.06
			801 Subtotal		3,026.95
805	Graduation Matters Grant				
	8XX	Community Services Programs			
		33XX	Community Services		
			3XX Purchased Professional and Technical Services		4,000.00
			805 Subtotal		4,000.00
806	High School Activity				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		507.65
			6XX Supplies and Materials		29,670.32
			810 Dues and Fees		5.00
		21XX	Support Services - Students		
			6XX Supplies and Materials		1,020.00
		24XX	Support Services - School Administration		
			4XX Purchased Property Services		940.00
			5XX Other Purchased Services		150.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		9,460.78
			8XX Other Expenditures		605.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		5,116.76
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services		5,995.47
			6XX Supplies and Materials		1,054.54
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services		803.65
			5XX Other Purchased Services		22,310.39
			6XX Supplies and Materials		16,218.29
			7XX Property and Equipment Acquisition		79,429.00
			8XX Other Expenditures		1,448.00
			806 Subtotal		174,734.85
807	High School Library				
		1XX Regular Education Programs - Elementary/Secondary			
		222X Educational Media Services			
			6XX Supplies and Materials		1,401.90
			807 Subtotal		1,401.90
809	ACT Plus Writing E-Grant (GEAR UP)				
		1XX Regular Education Programs - Elementary/Secondary			
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		270.00
			5XX Other Purchased Services		250.00
			6XX Supplies and Materials		631.00
			809 Subtotal		1,151.00
815	Carl Perkins Grant FY2014-15				
		451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction			
			5XX Other Purchased Services		446.88
			815 Subtotal		446.88
816	Carl Perkins, FY 2015-16				
		451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction			
			1XX Personal Services - Salaries		1,031.58
			2XX Personal Services - Employee Benefits		178.75
			5XX Other Purchased Services		7,705.50
			6XX Supplies and Materials		45,837.17
			810 Dues and Fees		894.00
			816 Subtotal		55,647.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	281,032.77
--	------------

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	170,014.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	273,959.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	281,032.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	162,941.85	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 State OTO Indian Education for All	0.00	548.22	-548.22
055 Tennis Program Donation	0.00	3,699.05	-3,699.05
056 High School Jobs for Montana Graduates (HS-JMG)	2,000.00	1,438.96	561.04
148 Title II, FY 2008	1,478.85	0.00	1,478.85
149 Title II , FY 2009	1,901.97	0.00	1,901.97
316 Title I A, FY2015-16	77.29	0.00	77.29
317 Title I FY2007	12.07	0.00	12.07
318 Title I FY2008	-1,581.44	0.00	-1,581.44
335 State Career & Vo-Tech FY2014-15	0.00	3,710.58	-3,710.58
336 State Career & Vo-Tech FY2015-16	32,396.00	30,756.43	1,639.57
428 Smarter Lunchroom Advisory Council Best Practices Project	1,000.00	326.00	674.00
474 Montana-Asthma Education Mini-Grant Program	500.00	144.95	355.05
779 IDEA B, FY 2009	11,200.83	0.00	11,200.83
801 Pre-Employment Transition Services	31,250.00	3,026.95	28,223.05
803 GRAMMY Signature Schools Enterprise Award 2016	5,500.00	0.00	5,500.00
805 Graduation Matters Grant	4,500.00	4,000.00	500.00
806 High School Activity	129,852.44	174,734.85	-44,882.41
807 High School Library	1,296.10	1,401.90	-105.80
809 ACT Plus Writing E-Grant (GEAR UP)	1,151.00	1,151.00	0.00
815 Carl Perkins Grant FY2014-15	448.00	446.88	1.12
816 Carl Perkins, FY 2015-16	51,541.24	55,647.00	-4,105.76
817 Carl Perkins Grant FY2007	7,610.32	0.00	7,610.32
818 Carl Perkins Grant FY2008	19,470.22	0.00	19,470.22
819 Carl Perkins Grant FY2009	-27,644.98	0.00	-27,644.98
Total	273,959.91	281,032.77	-7,072.86



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	15,902.15	29,110.87
	1112 District Levy - Personal Property	386.16	1,039.68
	1190 Penalties and Interest on Taxes	84.06	41.73
	1510 Interest Earnings	248.39	141.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,620.76	30,334.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	33,334.40	35,201.28
			4XX	Purchased Property Services	1,955.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					35,289.40	35,201.28

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						23,301.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,334.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,201.28 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,434.07 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	60,300.00	69,990.00
	1510 Interest Earnings	988.79	851.95
	3260 State Driver's Education Reimbursement	21,388.17	26,248.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		82,676.96	97,090.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries	63,790.52	75,107.84
		2XX	Personal Services - Employee Benefits	1,281.74	1,085.00
		4XX	Purchased Property Services	373.27	0.00
		5XX	Other Purchased Services	681.87	1,442.95
		6XX	Supplies and Materials	4,687.13	3,925.87
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	80.00	0.00
		4XX	Purchased Property Services	3,153.38	1,503.33
		6XX	Supplies and Materials	396.85	0.00
		7XX	Property and Equipment Acquisition	0.00	33,998.00
		8XX	Other Expenditures	0.00	47.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				74,444.76	117,109.99

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					137,774.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					97,090.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					117,109.99 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,754.38 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	82.51	65.01	
	1910 Rentals	3,699.82	882.88	
	6100 Material Prior Period Revenue Adjustments	0.00	0.56	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,782.33	948.45	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	324.94
			2XX Personal Services - Employee Benefits	0.00	70.43
			4XX Purchased Property Services	2,544.25	0.00
			6XX Supplies and Materials	273.43	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	1,788.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	368.07	0.00
			2XX Personal Services - Employee Benefits	36.11	0.00
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			8XX Other Expenditures	0.00	974.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,009.86	1,369.89

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						8,922.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						948.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,369.89 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	150.00	(4b)	-150.00
						-150.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,351.03 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	77.58	80.93
	5300 Operating Transfers from Other Funds	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77.58	5,080.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						9,851.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,080.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,932.49 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	62,916.89	60,464.60
	1112 District Levy - Personal Property	368.06	2,855.57
	1190 Penalties and Interest on Taxes	151.00	137.12
	1510 Interest Earnings	2,930.11	1,360.51
	3281 State Technology Aid	6,144.33	6,079.90
	3447 SB96 Combined Block Grant Reimbursement	9,462.86	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	75.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		81,973.25	70,972.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services	100.00	0.00
			6XX Supplies and Materials	2,325.00	0.00
		222X	Educational Media Services		
			1XX Personal Services - Salaries	160,377.56	70,483.89
			2XX Personal Services - Employee Benefits	14,491.67	9,311.19
			3XX Purchased Professional and Technical Services	120.00	375.00
			4XX Purchased Property Services	0.00	1,590.45
			6XX Supplies and Materials	112,598.38	4,892.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				290,012.61	86,652.86

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	180,524.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,972.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,652.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	75.00	(4b)
	-75.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	164,769.67	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,007.53	2,227.82
	3445 State Combined Fund School Block Grant	35,650.25	35,650.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,657.78	37,878.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services	2,457.93	0.00
			6XX Supplies and Materials	9,353.96	0.00
			8XX Other Expenditures	90.00	0.00
		21XX	Support Services - Students		
			5XX Other Purchased Services	36.00	0.00
		222X	Educational Media Services		
			6XX Supplies and Materials	23.70	0.00
		23XX	Support Services - General Administration		
			5XX Other Purchased Services	29.67	0.00
		24XX	Support Services - School Administration		
			5XX Other Purchased Services	782.00	0.00
			6XX Supplies and Materials	917.27	0.00
		25XX	Support Services - Business		
			5XX Other Purchased Services	83.44	0.00
			810 Dues and Fees	52.50	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	538.00	0.00
			6XX Supplies and Materials	5,651.12	0.00
			8XX Other Expenditures	492.00	0.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			4XX Purchased Property Services	164.10	0.00
			5XX Other Purchased Services	150.00	0.00
			6XX Supplies and Materials	2,196.49	0.00
			810 Dues and Fees	150.00	0.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services	1,045.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,213.62	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					254,292.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,878.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					292,170.27	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,368.75	0.00
	1111 District Levy - Real Property	485,524.66	217,709.50
	1112 District Levy - Personal Property	3,784.73	15,970.47
	1190 Penalties and Interest on Taxes	0.00	974.51
	1510 Interest Earnings	2,162.27	658.50
	3120 State Guaranteed Tax Base Aid	0.00	40,398.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		492,840.41	275,711.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	580,000.00	185,000.00
			850 Interest on Debt	78,990.00	52,575.00
			860 Agent Fees/Issuance Costs	650.00	650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				659,640.00	238,225.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	15,115.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	275,711.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	238,225.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,602.24	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	151,639.07	144,771.35
	1112 District Levy - Personal Property	1,198.51	6,734.16
	1190 Penalties and Interest on Taxes	390.25	279.58
	1510 Interest Earnings	1,854.41	1,262.30
	6100 Material Prior Period Revenue Adjustments	867.81	50,845.76
201	High School SB348		
	6100 Material Prior Period Revenue Adjustments	0.00	-50,845.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>155,950.05</u>	<u>153,047.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	16,345.80	93.45
			6XX Supplies and Materials	6,600.92	0.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	142,430.89	219,107.69
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			7XX Property and Equipment Acquisition	0.00	5,605.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>165,377.61</u>	<u>224,806.66</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	278,783.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	153,047.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	224,806.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	11,250.00	(4b)
	-11,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	195,774.08	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 72

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	356.91	205.66
	1800 Revenue from Community Services Activities	105,994.23	181,007.09
	1900 Other Revenue from Local Sources	0.00	16,156.00
	1910 Rentals	17,482.30	24,574.86
	6100 Material Prior Period Revenue Adjustments	0.00	38,589.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		123,833.44	260,533.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 72

PRC	Program	Function	Object	2015 Value	2016 Value
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	69,280.56	69,302.56
			2XX Personal Services - Employee Benefits	5,396.05	6,086.24
			3XX Purchased Professional and Technical Services	1,515.86	4,199.60
			6XX Supplies and Materials	76,738.74	652.08
			8XX Other Expenditures	1,115.00	132,097.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				154,046.21	212,337.99

Schedule Of Changes Worksheet

Fund Code 72

Beginning Fund Balance	12,329.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	260,533.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	212,337.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	60,524.64	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9,926.50	10,980.29
	1900 Other Revenue from Local Sources	3,255,975.78	2,264,440.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,265,902.28</u>	<u>2,275,420.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	2,800,179.36	2,515,019.48
			8XX Other Expenditures	38,042.25	43,523.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,838,221.61</u>	<u>2,558,543.39</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	1,663,335.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,275,420.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,558,543.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,380,213.05	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	6100 Material Prior Period Revenue Adjustments	-182,152.76	0.00
001	Cook Family Scholarship		
	1510 Interest Earnings	220.95	158.83
	6100 Material Prior Period Revenue Adjustments	125,114.67	0.00
002	Hodgkiss/Hughes Scholarship		
	1510 Interest Earnings	63.12	54.18
	6100 Material Prior Period Revenue Adjustments	18,009.73	0.00
003	Bacterin Scholarship		
	1510 Interest Earnings	30.88	32.11
	6100 Material Prior Period Revenue Adjustments	5,850.17	0.00
004	Doornbos Scholarship		
	1510 Interest Earnings	59.85	62.49
	6100 Material Prior Period Revenue Adjustments	8,238.84	0.00
005	Michael Hoffman Scholarship		
	1510 Interest Earnings	77.51	0.00
	6100 Material Prior Period Revenue Adjustments	16,987.20	0.00
006	Floyd Coil Memorial Scholarship		
	1510 Interest Earnings	31.31	31.40
	6100 Material Prior Period Revenue Adjustments	3,515.43	0.00
007	Gaming/Other Scholarships		
	1920 Contributions/Donations from Private Sources	0.00	1,016.82
	6100 Material Prior Period Revenue Adjustments	1,539.47	0.00
850	BEA Student Scholarship		
	1510 Interest Earnings	368.62	351.49
	1920 Contributions/Donations from Private Sources	1,768.22	1,336.00
	6100 Material Prior Period Revenue Adjustments	2,851.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,574.53	3,043.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2015 Value	2016 Value
001	Cook Family Scholarship				
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	0.00	356.82
002	Hodgkiss/Hughes Scholarship				
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	0.00	141.28



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object		2015 Value	2016 Value
003	Bacterin Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		500.00	1,610.11
004	Doornbos Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		750.00	44.02
005	Michael Hoffman Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		500.00	500.00
006	Floyd Coil Memorial Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		0.00	97.34
007	Gaming/Other Scholarships					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		0.00	0.43
850	BEA Student Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		1,500.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,250.00	4,250.00

Schedule Of Changes Worksheet					Fund Code 81	
Beginning Fund Balance					192,902.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,043.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,250.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					191,696.22	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	220,680.75	217,083.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>220,680.75</u>	<u>217,083.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	202,953.27	228,424.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>202,953.27</u>	<u>228,424.08</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	123,104.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	217,083.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	228,424.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	111,764.02	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	232,686.09	248,596.81
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	2,642,223.65	2,633,481.98
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	66,133.26	14,369.16
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	869.09	2,634.92
XX	XXX	26XX	41X Energy Utility Services	160,114.48	179,345.36
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	12,916.19	62,047.21
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	138,216.31	208,871.32
XX	XXX	4XXX	73X Major Equipment-New	32,298.46	12,400.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	2,032.05	2,676.40
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	150.00	740.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	132,602.40
b. Related Services Block Grant Entitlement	44,200.80
c. Total Entitlements Subject to Reversion	176,803.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	235,148.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	473,570.40
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	323,495.98	0.00	0.00	0.00	0.00
280	1XXX	2XX	38,686.05	0.00	0.00	0.00	0.00
280	1XXX	3XX	234.75	0.00	0.00	0.00	0.00
280	1XXX	4XX	318.13	0.00	0.00	0.00	0.00
280	1XXX	5XX	242.66	0.00	0.00	0.00	0.00
280	1XXX	6XX	12,379.46	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	46,976.76	0.00	0.00	0.00	0.00
280	21XX	2XX	3,493.66	0.00	0.00	0.00	0.00
280	21XX	3XX	1,491.75	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	99.48	0.00	0.00	0.00	0.00
280	21XX	6XX	503.69	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	1,365.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	200.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	41,166.94	0.00	0.00	0.00	0.00
280	24XX	2XX	2,900.74	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	15.35	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			473,570.40	0.00	0.00	0.00	0.00

473,570.40

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Business	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Machinery and Equipment	37,328.34	0.00	0.00	0.00	37,328.34
Construction in Progress	10,105.94	0.00	1,894.06	0.00	12,000.00
Totals at Historical Cost	47,434.28	0.00	1,894.06	0.00	49,328.34
Depreciation					
Machinery and Equipment Accum	37,328.34	0.00	0.00	0.00	37,328.34
Total Accumulated Depreciation	37,328.34	0.00	0.00	0.00	37,328.34
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	10,105.94	0.00	1,894.06	0.00	12,000.00
Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	502,049.72	0.00	0.00	0.00	502,049.72
Land Improvements	12,478.50	0.00	53,644.76	0.00	66,123.26
Buildings	13,104,729.90	0.00	174,933.21	0.00	13,279,663.11
Machinery and Equipment	2,306,784.92	0.00	195,520.16	0.00	2,502,305.08
Construction in Progress	11,869.41	0.00	45,950.02	0.00	57,819.43
Totals at Historical Cost	15,937,912.45	0.00	470,048.15	0.00	16,407,960.60
Depreciation					
Improvement Accum	10,286.17	0.00	2,192.33	0.00	12,478.50
Building Accum	5,854,606.98	0.00	55,271.46	0.00	5,909,878.44
Machinery and Equipment Accum	1,583,452.23	0.00	21,459.01	0.00	1,604,911.24
Total Accumulated Depreciation	7,448,345.38	0.00	78,922.80	0.00	7,527,268.18
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	8,489,567.07	0.00	391,125.35	0.00	8,880,692.42

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	416,604.54	0.00	0.00	26,375.03	390,229.51	0.00	390,229.51
Other Post Employment Benefits	155,284.80	0.00	0.00	0.00	155,284.80	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	571,889.34	0.00	0.00	26,375.03	545,514.31	0.00	390,229.51
Bond(s)							
03/19/2014	2,070,000.00	0.00	185,000.00	0.00	1,885,000.00	185,000.00	1,700,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,070,000.00	0.00	185,000.00	0.00	1,885,000.00	185,000.00	1,700,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0369-14427831

16 Gallatin County

0369 Belgrade H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,027,222.80	291,127.19	0.00	1,318,349.99
Net Pension - TRS	4,772,209.50	699,648.03	0.00	5,471,857.53